



Transaction Date: 01/19/1863, Rate Paid: 10/1/1862 – Sale or Transfer Stock
This document is another assignment for the sale or transfer of stock, in this case it's the Mine Hill Schuylkill Railroad Company. This is another EMU with an imperforate Power of Attorney stamp. First Issue revenue stamps were often found imperforate or part perforate in the early months following the implementation of the Revenue Act of 1862 to facilitate taxing before the perforation machines were fully functional.

EMU

Know all Men by these Presents, That *I* the undersigned, for value received, do hereby irrevocably constitute and appoint *James G. McCollin* to be *my* true and lawful attorney, for *me* and in *my* name and behalf, to sell, assign and transfer unto *person or persons,* or any other person or persons, *SHARES* in the CAPITAL STOCK of the *Mine Hill Schuylkill Railroad* And further, one or more persons under *him* to substitute with like power. For witness whereof, *I* have hereunto set *my* hand and seal this *19th* day of *the first month* 186*3*

Witnesses present,
Ann Garrett
George



Transaction Date: 8/3/1869, Rate Paid: 10/1/1862 – Sale or transfer of stock
This Power of Attorney, executed in Boston, MA., allows for the sale, assign and transfer of 200 shares of stock in the Boston & Providence Railroad Co.

Sold by C. K. Darling, Law Stationer, 15 Exchange Street, Boston.

Know all Men by these Presents, That for value, received, *we Josiah Quincy & J. Jeffries* Trustees under the will of *1859* do hereby make, constitute and appoint irrevocably *J. W. Thomas* our true and lawful Attorney, (with power of substitution) for *us* and in *our* name, and on *our* behalf, to sell, assign, and transfer unto *David M. Balfour* *193 shs* *7* in all *200* Shares now standing in *our* name, in the Capital or Joint Stock of the *Boston & Providence R.R. Co.*

And the said Attorney is hereby fully empowered to make and pass all necessary Acts for the said Assignment and Transfer.



Witness *our* hands and seals, *Boston Aug 3 1869*

Signed, sealed and delivered }
in presence of }
John Dwyer *Josiah Quincy* *John Jeffries*

For value received, appoint irrevocably, as Substitute, with all the powers above given to

Witness hand and seal *186*

Signed, sealed and delivered }
in presence of }



Transaction Date: 12/20/1866, Rate Paid: 10/1/1862 - Sale or transfer of stock
There are 2 documents literally pinned together. The first is a Power of Attorney for the sale of Central Rail Road and Banking Company bond shares. This pays the correct \$.25 tax established on 10/1/1862.

Transaction Date: 12/21/1866, Rate Paid: 8/1/1864 Performance of any duty
The second document is an \$1,800 Surety Bond for the performance of the duties outlined as it pertains to the sale of stock noted in the Power of Attorney above. It pays the correct \$1.00 Bond, Surety rate. An interesting pair not usually found tied together.

Alabama

Conecuh County

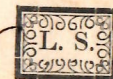
Know all men by these

present that I James F. Hines appoint
Rufus E. Lester my attorney in fact
for the purpose signing my name to any
bond ordered to be given by the court
Bealer to the Central Rail Road & Banking

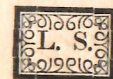
then this obligation to be void, else to be in full force and virtue.

Signed and sealed before me, this 19th
day of December in the year 1866

R. L. Bealer



James F. Hines
by Rufus E. Lester
Atty in fact



Transaction Date: 11/21/1866, Rate Paid: 8/1/1864 - Not specified elsewhere
This Power of Attorney document assigns George Adamson the power to sign and endorse promissory notes, bills of exchange, accept and sign drafts and to endorse all bills, notes and checks. This is quite an array of powers. This \$.50 tax is correct per the 8/1/1864 amendment.

[No. 120.-F.] Printed and sold by John C. Clark & Son, 230 Dock Street.

Know all Men by these Presents,
THAT Charles Bader and William Adamson
trading under the firm of Bader & Adamson
do make, constitute and appoint George Adamson of
the city of Philad^a
our true and lawful Attorney for us and in our name place and stead
to sign and endorse for us - promissary notes and
bills of exchange - to accept drafts made on
us - to sign drafts for money due us - to en-
dorse all notes, due bills, drafts & checks drawn
to our order and to sign checks drawn on the
Citizens National Bank and the Philad^a National Bank
with power also an Attorney or Attorneys, under us for that purpose to
make and substitute, and to do all lawful acts requisite for effecting the premises;
hereby ratifying and confirming all that the said attorney or substitute or substi-
tutes shall do therein by virtue of these presents.

In witness whereof, we have hereunto set our hands and seals the
twenty first day of November in the year of our Lord one thousand
eight hundred and Sixty Six

Signed, sealed and delivered,
in the presence of us,

Jacob Duesch
Wm. Haughey

Charles Bader
Wm Adamson



PofA Not Specified Elsewhere

Rate Paid: \$.50/Not specified elsewhere

Probate of Will - Taxed from 1862 - 1872

Rate Paid: \$.50/Value of estate up to \$2500

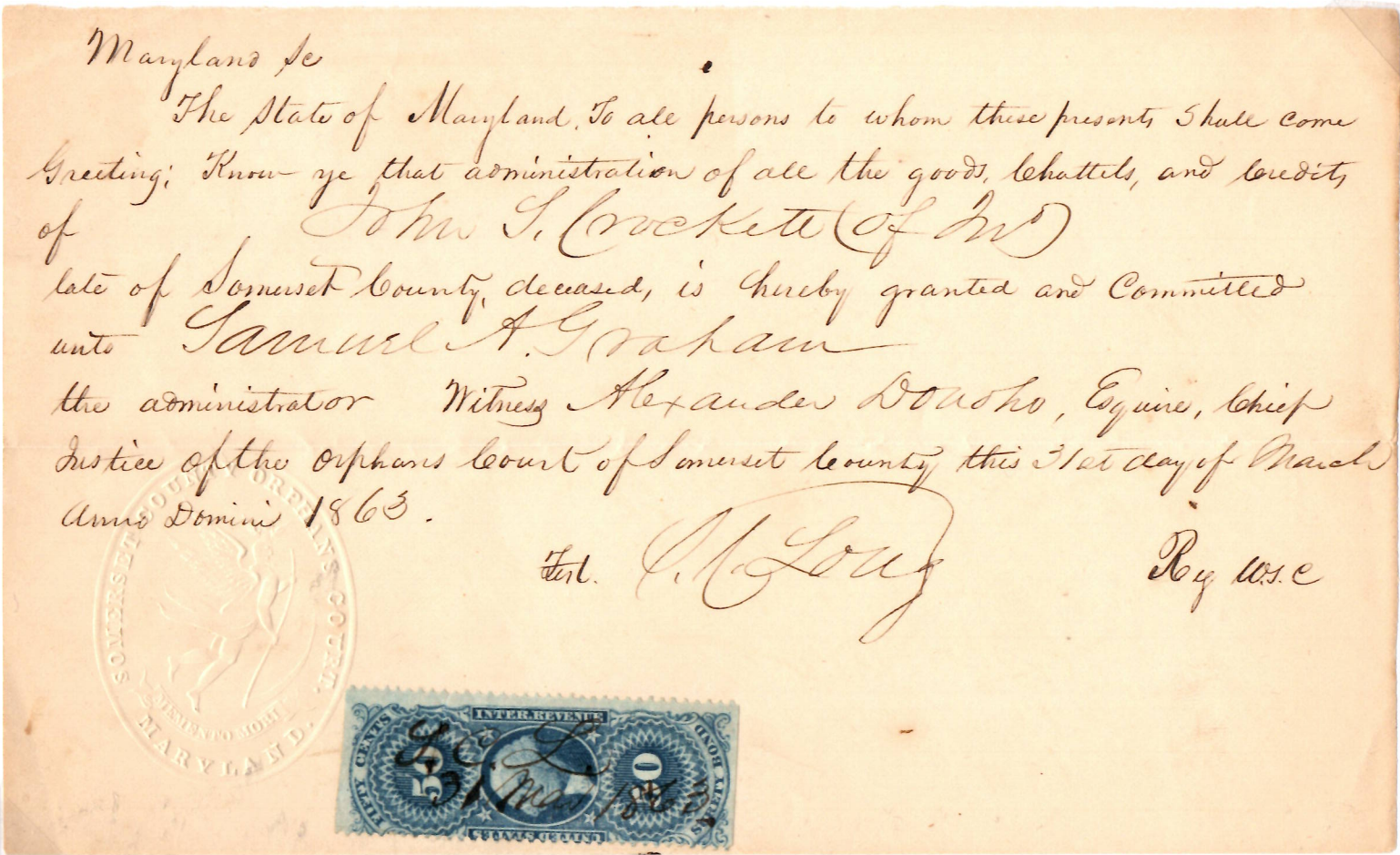
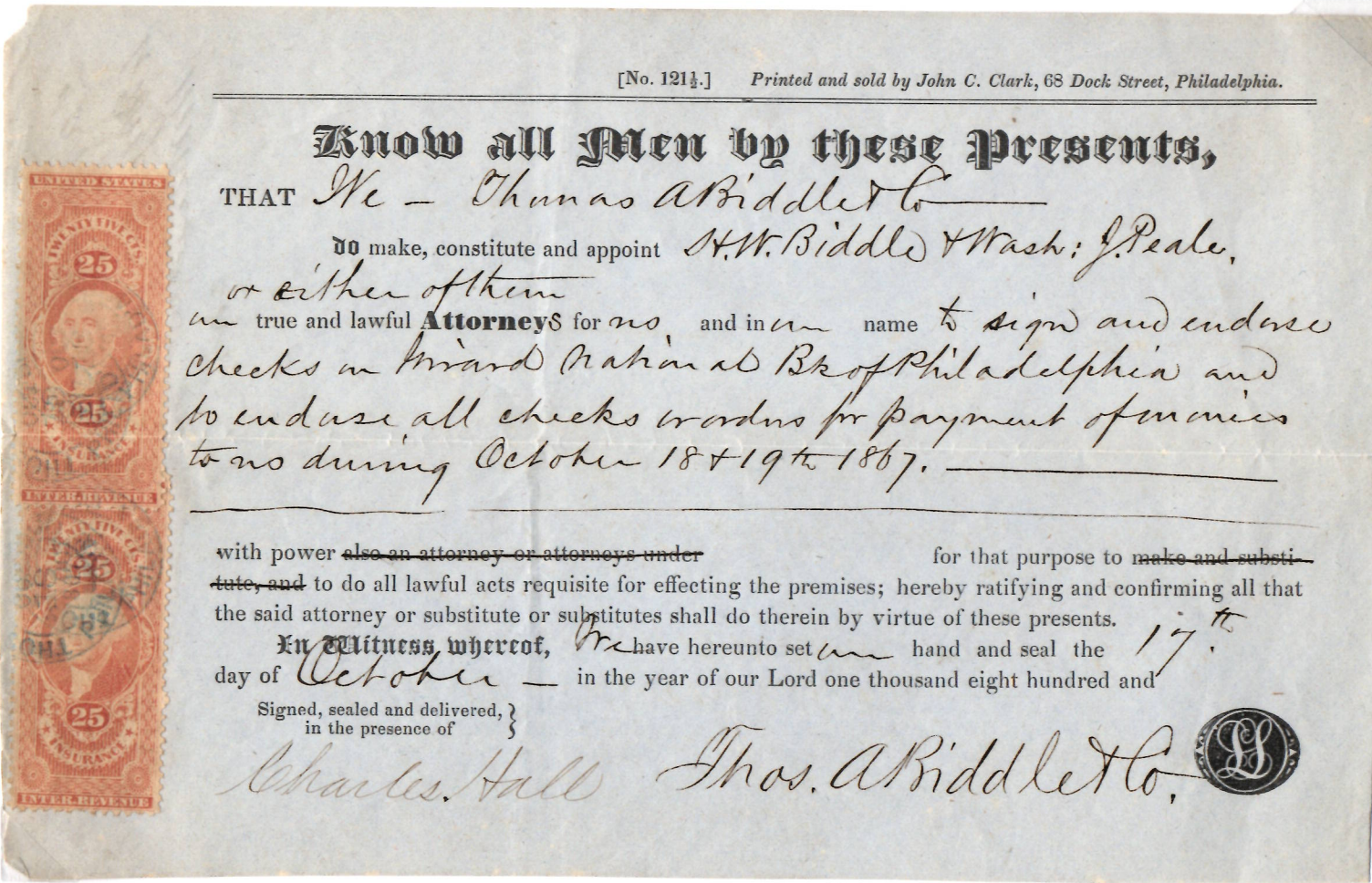
Probate of Will – This is the document generated when a will was executed or probated by a judge or a letter of administration from the court was created. The fine for omission was \$100 for each offense.

Scan - 2X Enlargement of seal

Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Value of estate up to \$2,500	\$.50
Over \$2,500 to \$5,000	\$1.00
Over \$5,000 to \$20,000	\$2.00
Over \$20,000 to \$50,000	\$5.00
Over \$50,000 to \$100,000	\$10.00
Each add'l \$100,000 or fraction	\$10.00
Beginning 8/1/1864	
Value of estate up to \$2,000	\$1.00
Each add'l \$1,000 or fraction	\$.50
Beginning 3/1/1867	
Value of estate up to \$1,000	Exempt



Transaction Date: 3/31/1863, Rate Paid: 10/1/1862 – Value of estate up to \$2,500
This Letter of Administration from Somerset County, MD is paying the correct \$.50 tax. It has an embossed seal of the Orphans Court, depicting the grim reaper with a scythe and the caption “Memento Mori” (Remember Death).



Transaction Date: 3/12/1870, Rate Paid: 8/1/1864

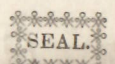
This Probate of Will is paying the \$5 tax via a Conveyance \$5 revenue stamp. The size of the estate is often not listed, thus, there is no way of knowing if the tax paid is correct. In some cases, the value of the estate is given indirectly, via one half of the penal sum of the bond. In this case, the bond is \$18,000, which would put the value of the estate at approximately \$9,000 which the \$5 tax paid would be correct. The directions are clear that the administrators will return to the court within 3 months with the estate value. Note the stamp cancellation – The probate judge signed his name and his title. This is quite uncommon.

Transaction Date: 7/30/1864, Rate Paid: 10/1/1862 – value of estate up to \$2,500

This Letter of Administration pays the 1862 rate of \$.50 for estate values up to \$2,500. In this case, the estate is valued at \$737.89.

Know all Men, That we *Elizabeth Stevens and William J. Wallace* are bound unto the State of Indiana, in the penal sum of *Ten Thousand* dollars, for the payment of which we, jointly and severally, bind ourselves, our heirs, executors, and administrators. Sealed and dated the *30* day of *July* 186*4*.

The Condition of the above Obligation is, That if the above bound *Elizabeth Stevens* shall faithfully discharge the duties of *her* trust as administrator of the estate of *George P. Stevens* deceased, according to law then the above obligation is to be void, else to remain in full force.

Elizabeth Stevens 
William J. Wallace 






Dollars, current money, to the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents.

WITNESS our hands and seals this *12th* day of *March* 18*70*

Whereas, The Probate Court in and for the County of Ross, and State of Ohio,

appointed *said George Wolfe and Christian Benner* administrators

of all and singular the goods and chattles which were of *Henry Benner*



late of said County, deceased.

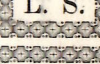
Now the Condition of the above Obligation is such, that if the said *George Wolfe and Christian Benner*

as administrators aforesaid, will make and return into Court, on oath, within three months, a true inventory of all moneys, goods, chattles, rights and credits of the deceased, which have or shall come to *their* possession or knowledge; and also, if required by the Court, an inventory of the real estate of the deceased, To administer according to law, all the moneys, goods, chattles, rights and credits of the deceased, and the proceeds of *his* real estate, that may be sold for the payment of *his* debts, which shall at any time come to the possession of the administrators or to the possession of any other person for *them* To render upon oath, a true account of *their* administration within eighteen months, and at any other times when required by the Court or the law. To pay any balance remaining in *their* hands upon the settlement of *their* accounts, to such persons as the Court or the law shall direct. And to deliver letters of administration into Court, in case any will of the deceased shall be hereafter duly proved and allowed; then this obligation to be void, otherwise to remain in full force and virtue.



Signed, sealed and delivered in presence of

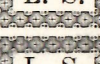
Samuel Wash Probate Judge.

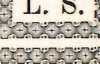
George Wolfe 
Christian Benner 

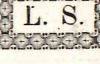
Samuel Benner 

C. Robbins 

Wm Mayhew 
Henry Freshour 









Transaction Date: 5/2/1863, Rate Paid: 10/1/1862 - Over \$2500 to \$5000

This Letter of Administration details the actions to be taken by the wife of the deceased to administer the assets in his estate to pious purposes. She is to collect all monies owed to her late husband and pay all debts that he owed. This has an imperforate pair of Probate of Will stamps paying the required \$1 tax. *This is a very rare EMU with less than 5 known.*

EMU

Letters of Administration.

The Register for the Probate of Wills and granting Letters of Administration in and for the county aforesaid, in the Commonwealth of Pennsylvania. To

Mrs Rebecca Jane Bennett

GREETING.

Whereas, *John Bennett* late of the *Township of Logansburg* Westmoreland County, and State of Pennsylvania, deceased, lately died intestate, [as is affirmed] *he* having whilst *he* lived and at the time of *his* death, divers goods, chattles, and credits within said State and Counties, by means whereof the full disposition and power of granting the Administration of all and singular, the goods, chattles, and credits of the said decedent, and auditing the accounts, calculation, and reckoning of said Administration, and a final dismissal of the same to me, is manifestly known to belong: I desire that the goods, chattles, and credits of the said decedent may be well and truly administered and disposed of to pious uses, and do hereby grant unto the said

Rebecca Jane Bennett

[in whose fidelity in this behalf I very much confide,] full power by the tenor of these presents, to administer the goods, chattles and credits of the said decedent within the said counties: and also to ask, collect, sue for, levy, recover, and receive the credits whatsoever of the said decedent, which at the time of *his* death were owing, or to *him* did in any wise belong, and to pay the debts in which the said decedent stood obliged, so far forth as the said goods, chattles, and credits will extend, according to the rate and order of law, especially of well and truly administering the goods, chattles, and credits of the said decedent, and making a true and perfect inventory of all, and singular, the goods, chattles, and credits of the said decedent, and exhibiting the same into the Register's Office, at Greensburg, on or before the *Second* day of *June* next en-

Transaction Date: 3/21/1870, Rate Paid: 8/1/1864

What appears to be a Guardian Bond is, in fact, a certification by a Surrogate Court that of the status as guardian. This is a necessary first step in preparation for the Letters of Administration. A Surrogate Court is a court that, in some areas, is also called an Orphan's Court. Joseph Miller was selected as guardian of the property of Stephen Daymond, lunatic. The assumption is Mr. Daymond is deceased in that the \$8 tax paid is the probate tax based on the value of the estate of approximately \$16,000.

I, *Isaac Kortendyke*, Surrogate of the County of Bergen, DO CERTIFY, that on the *Twenty first* day of *March* in the year of our Lord one thousand eight hundred and *Seventy* the Orphans' Court of the County of Bergen, admitted *Joseph B Miller* of the County of *Bergen* as GUARDIAN of the Person and Property of *Stephen Daymond, a Lunatic*, being a minor, under the age of *years*.

Witness my Hand and Seal of Office, this *Twenty first* day of *March* in the year of our

Lord one thousand eight hundred and *Seventy*

Isaac Kortendyke



Transaction Date: 6/19/1863, Rate Paid: 10/1/1862 Over \$5,000 to \$20,000

This Last Will and Testament is paying the \$2 tax, setting the estate value between \$5,000 to \$20,000. As indicated by the transaction date and the 2 \$1 Probate of Will imperforate stamps, this is an EMU and a very scarce usage with 5 or less known to exist.

EMU

80% Scan of front

In testimony hereof I have hereunto set my hand
and seal this 7th day of April A.D. 1863.

Signed sealed and acknowledged
by said James Gladden as his last
will testament in our presence
and signed by us in his presence

David Snider

John Jones son

THE STATE OF OHIO, }
ASHLAND COUNTY, SS. } Personally appeared in open Court, David
Snider and John Jones sons, subscribing witnesses to the
Last WILL AND TESTAMENT of James Gladden
late of said County, deceased, who being duly sworn according to Law, depose and say that the
foregoing is the last WILL AND TESTAMENT of said James Gladden
deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of
the said TESTATOR, and in his presence, and in the presence of each other, and that
he signed the same in our presence, and acknowledged the same to be his Last Will and
Testament; that said Testator at the time of executing the same was of full age, sound mind and
memory, and not under any restraint

David Snider


John Jones son

Sworn to and subscribed in open Court, this 19th day of June
A. D., 1863.

John D. Jones Probate Judge.

In testimony hereof I have hereunto set my hand
and seal this 7th day of April A.D. 1863.

James Gladden



Protest - Taxed from 1862 - 1872

Rate Paid: \$.25/Protest on note

Protest – This covers legal protests against checks, notes or marine express company deliveries. Exemptions included receipt for delivery of property and court decrees. The fine for omission was \$100 for each offense.

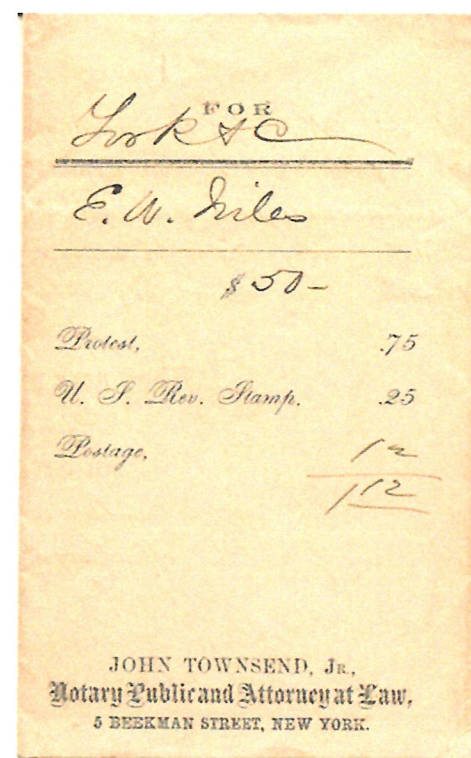
Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Protest on check or note or marine protest.	\$.25

Transaction Date: 4/27/1864, Rate Paid: 10/1/1862

The Protest to the right, which shows both the protest submission and the promissory note that is under protest, was refused payment by Park Bank. This resulted in this protest being submitted in the State of New York. The \$.25 tax was correct for this transaction. In addition, the \$.01 telegraph stamp on the Inland Exchange promissory note was also correct. The 3/3/1863 Inland Exchange rate was in effect at this time which requires a \$.01 tax if payable within 33 days and over \$20 and under \$200.

The costs requesting to be recovered are listed below:

50% scan of re-



Transaction Date: 6/21/1867, Rate Paid: 10/1/1862

The 10 day Inland Exchange below, dated 06/08/1867 is being protested by an Indiana notary public for non-payment to the Harrison Bank. The \$.25 tax is hidden by the Inland Exchange note, thus the scan.

50% scan of header covered by Inland Exchange



United States of America

STATE OF INDIANA, TO-WIT:

\$1000

Indianapolis, June 8th 1867
Ten days after date

promise to pay to the order of
One Thousand Dollars,
negotiable and payable at HARRISONS' BANK, Indianapolis, Indiana, for value received, without any relief whatever from valuation or appraisement laws, with interest at the rate of ten per cent. per annum after maturity, and Attorneys fees if suit be instituted on this note.
It is understood by the drawers and endorsers of this Note, that they respectively waive presentment, and protest, and notice of non-payment.

17822 Du Lac 1/21 E. J. Wetzel

authority duly commissioned and sworn, living in Indianapolis, in the County of Marion, and State aforesaid, at the request of holders of the original promissory note hereto attached, after the close of Bank hours presented the same to holders of Harrison Bank and demanded payment thereof, the time limited for payment having expired, whereat I was answered no funds in Bank to pay this note

Wherefore, I, the said Notary, at the request aforesaid, have Protested, and by these presents do solemnly Protest as well against the Drawer and Endorser of said promissory note as all others whom it may concern, for exchange, re-exchange, and all costs, charges, damages and interest, suffered or to be suffered for the want of payment of said note and addressed written notice thereof to the Genl J. Messer Endorser of

Transaction Date: 1/2/1864, Rate Paid: 10/1/1862

The Inland Exchange below, dated 10/2/1863 is being protested by a notary public for non-payment. According to the large stamp on the document itself, it was paid at the Bulls Head Bank.

\$300,000
New York Oct 2nd 1863
Nine days after date I promise to pay to the order of Bartlett Smith three hundred ⁰⁰/₁₀₀ dollars value recd



PAID
AT THE
BULLS HEAD BANK.
Jan 3
Charles Stephenson
383 Broome St

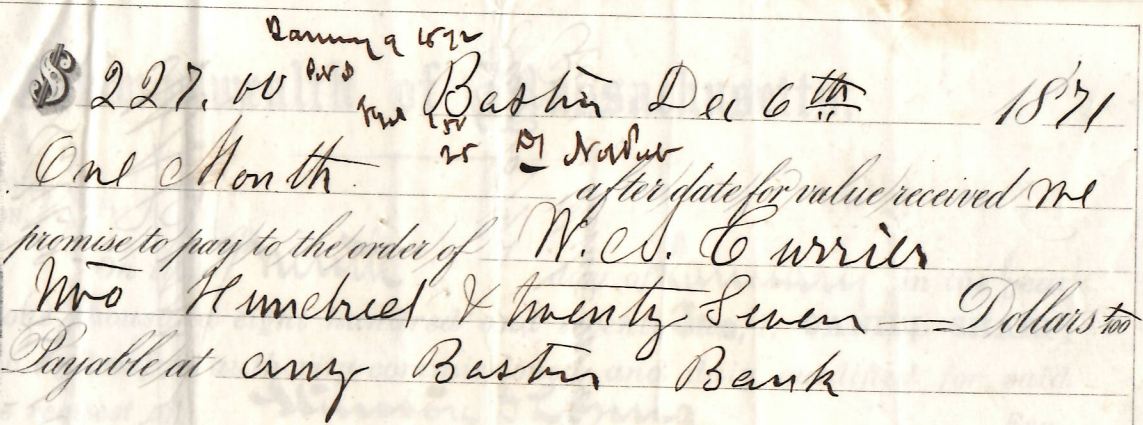
State of New York, } ss.
CITY AND COUNTY OF NEW YORK.

I hereby certify that the annexed Promissory Note was this day duly Protested by me for non-payment.

Dated, New York, January 2^d 1864

E. Stephenson
Notary Public.





limited and grace having elapsed, to the Black Stone National Bank and demanded payment which was refused there being no funds there to meet it.

The note remaining unpaid, I have officially notified the maker and
indorsers of the said default by notices addressed to
them at No. 11 Temple Place

Transaction Date: 1/9/1872, Rate Paid: 10/1/1862

This PROTEST crossed the boundary from the First Issue Revenue Stamps to the Second Issue Revenue Stamps. The Protest, paying \$.25 tax via a Second Issue revenue stamp against an Inland Exchange paid with a \$.15 First Issue revenue stamp.

WHEREFORE, I, the said Notary, by request as aforesaid, have Protested, and by these Presents do solemnly PROTEST, against the Drawer of said **note** Endorsers, and all others concerned therein, for Exchange, Re-Exchange, and all Costs, Charges, Damages, and Interest, suffered and sustained, or to be suffered and sustained by reason or in consequence of the non-payment thereof.

*Thus done and protested in Boston aforesaid, and my
Notarial Seal affixed, the day and year first above
written.*

Fees,	150
Stamp,	25
Postage,	
Expenses,	
<hr/>	
Charges, \$	175



Amir Khan

Notary Public.

Rate Paid: \$.02/Receipt

Transaction:	Revenue Stamp:
Beginning 8/1/1864:	
Receipt	\$0.00
Beginning 4/1/1865:	
Receipts of express companies exempt	
Beginning 10/1/1870:	
Tax on receipts was rescinded	

Receipts are extremely common, possibly the most common transaction from 1864 through 1870. They also provide a very rich look at many aspects of society that both individuals and companies dealt with every day. Payment of the tax was required for the payment of any sum of money or for the payment of debt exceeding \$20. Exceptions were for the satisfaction of mortgages, court decrees or receipt of delivery of property. No Receipt tax stamps were printed. Receipts used any of the many \$.02 stamps available.

Transaction Date: 4/3/1866, Rate Paid: 8/1/1864

This receipt to the Silas Pierce & Co. shows that the freight noted was received for shipment on the Providence Railroad Co.



Providence
RAILROAD CORPORATION

Boston: April 3^d 1866

Hollis & Gunn, Pres

MARKS AND NUMBERS.

Received from **SILAS PEIRCE & CO.**

A. S. G. & Co
Peru

Four Boxes Sugar
Five Barrels do

to *A S Goddard & Co* or order, at its Depot in *Providence*
he or they first paying freight for the same, at the rate customary per ton of 2,000 pounds.


N. B.—If merchandise be not called for on its arrival, it will be stored at the risk and expense of the owner.

For the Corporation


Transaction Date: 4/26/1870,
Rate Paid: 8/1/1864

This receipt with 2 \$.01
Proprietary stamps is a
Nominally Illegal Use re-
ceipt. Proprietary stamps
are specified for Schedule C
items, not Schedule B. It
confers the rights to manu-
facture Sun-Light Oil to
Charles Hill for the cost of
\$2. The Family Right to
manufacture this toxic brew
was generated as a receipt
to attempt to confer legiti-
macy on a document of
questionable legality. If
read through, it reads like a
patent but no such patent
exists.

FAMILY RIGHT FOR THE SUN-LIGHT OIL.

 In consideration of Two Dollars received from *Mr. Charles Hill* of the Town of *Easton* County of *New London* State of *Connecticut* who having this *26* day of *April* 18*70* paid the same to *Me. M. Wagner & Co.* who are our authorized Agent, we do hereby convey to him the said *Family Right* the right to manufacture the SUN-LIGHT OIL, and to use the same in his own family, to wit: the right to use it in his private Dwelling House, his Shop, Store, Office or other place or places of business, but is excluded from using it in any other person or persons' private Dwelling House, Shop, Store, Office or any place or places whatsoever not his own. The said *Charles Hill* agreeing not to sell the Oil, or cause the same to be sold, or communicate to others the Recipe, or act of making the Sun-Light Oil. And the said *Charles Hill* is to have the right to manufacture and use as aforesaid, during his lifetime. It will then pass to his heirs or legal representatives.

IN WITNESS WHEREOF we have hereunto affixed our names this *26* day of *April* in the year of our Lord One Thousand Eight Hundred and *70*.

{ Purchaser's name written in this line } Purchaser. } With  **M. WAGNER & CO.,**
{ Agent's name written in this line } Agent. } Sole Proprietors for the United States. { L.S. }

RECIPE AND DIRECTIONS FOR MANUFACTURING THE SUN-LIGHT OIL.—To make one gallon, take 3 quarts of Benzine, 1 oz. pulverized Alum, 1 1/2 ozs. Alcohol, 2 ozs. Cream Tartar, 2 ozs. Sal Soda, 1 pint of Potatoes, [cut fine] 2 table spoonfuls of fine Salt, 2 drachms Oil of Sassafras, 4 drachms Gum Camphor. Dissolve the Alum in the Alcohol as much as possible, then add the Gum Camphor, stir for a few minutes, then add to one pint of the Benzine, stir it well for ten minutes, then add all the other ingredients except the Benzine, stir well until it foams, then add the remainder of the Benzine; leave it open and exposed to the air; shake it occasionally, and in two hours' time it will be fit to use, although it should stand, if convenient, for 48 hours before using.

This is the proportion for one gallon, and the person who purchases the ingredients of a retail druggist for a single gallon will be charged much more in proportion than if he bought in larger quantities, and must expect that by some druggist he will be charged two or three times the wholesale price for a single gallon of Benzine, as many retail druggists often buy but a few gallons at a time and have to pay about twice the wholesale price.

You are to use Benzine of 65 or 72 gravity, which costs but 12 1/2 cents per gallon in New York, Chicago or Cleveland, and but 8 cents in Pittsburg.

The ingredients used in one gallon will answer for ten gallons by adding 8 1/2 gallons of Benzine, one quart Potatoes and one pint fine salt. The Sun-Light Oil should always be used with a patent or Sun-Light Burner.

Any individual detected making or selling the Sun-Light Oil without a right from us will be prosecuted as an infringer.

[Not transferable.]

Beware of Counterfeits — No Right genuine unless it has upon the upper left hand corner the likeness of Madame Culver, wife of the late Dr. S. A. Culver, the inventor of this Oil.

[Entered according to Act of Congress, in the year 1869, by M. Wagner & Co., in the United States District Clerk's Office, for the Eastern District of Michigan.]

Agent.


Transaction Date: 12/15/1868,
Rate Paid: 8/1/1864

This receipt is not for goods
received but for services ren-
dered to The Chicago Rolling
Mills, signed and witnessed
by Daniel Maloney.

Chicago, *Dec 15* 186*8*

Received from the Cashier of **THE CHICAGO ROLLING MILLS CO.,**
as per agreement on the other side, the whole amount
due me for services to *Dec 1st*

Witness, *Dennis Maloney*

See the other si 

SAN FRANCISCO, *Nov 27th* 186*5*

RECEIVED from *Wm J Coleman & Co*
in good order, on board the *Ship Sansparell*

for the following Packages

MARKED: *@ 13 Bbls Beef*
@ 13 Bbls Beef

ORIGINAL.

Printed and sold by Wm. B. Cooke & Co., Importing and Jobbing Stationers 624 Montgomery

Transaction Date: 11/27/1865,
Rate Paid: 8/1/1864

This receipt is for a ship-
ment of 13 barrels of beef,
transported on the ship
Sansparell to San Francisco
by William Coleman and
Co.

Transaction Date: 11/20/1869, Rate Paid: 8/1/1864

This document acknowledges the receipt of a check for goods using a \$.02 revenue stamped document.

79 BEEKMAN-ST.,
New York,268 MARKET-ST.,
Newark, N. J.

Samuel E. Tompkins & Co.

MANUFACTURERS AND DEALERS IN

Saddlery Hardware, Tompkins' Patent Gig Trees,

SADDLES, &C.

Newark Oct 20 1869
 M. E. Smith & Co.
 Hartford
 We have received

your favor of 1/4/68 enclosing

One hundred and 25

which we enter to your account with thanks.

Respectfully Yours,

Sam E. Tompkins & Co.
 Newark



"UNION LINE."

UNION TRANSPORTATION AND INSURANCE CO'S FAST FREIGHT LINE!

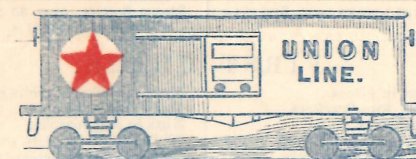
VIA PENNSYLVANIA R. R.

The Union Transportation and Insurance Company, which is the Proprietor of the **★ UNION LINE**, and which issues Lading, is a Corporation of the State of Pennsylvania, having a real capital. It controls the Cars of its Line, which are new and of "Broad Tread," intended to run through between the Eastern and Western respective of changes of gauge. The **★ Union Line**, reaches the West over the PENNSYLVANIA RAILROAD, and is the authorized FAST line of that Road, and is worked on all the Routes over which it undertakes to transport, under contracts which secure to the property its charge, the best facilities for fast and uniform movement that the Roads over which it passes possess.

D. S. GRAY, Gen'l Sup't, Cincinnati, Ohio.

AGENTS:

GEORGE J. HARRIS, No. 77 Washington Street, Boston.
 JACOB L. GOSSLER, No. 271 Broadway, Cor. Chambers St., N.Y.
 H. W. BROWN, No. 27 West 3rd St., Cincinnati, O.
 J. E. MOORE, No. 324 Main St., Louisville, Ky.
 JAMES TALLMADGE, Memphis, Tenn.



AGENTS:

JOHN M'KNIGHT, No. 415 Chestnut Street, Philadelphia.
 CLARKE & CO., Pittsburgh.
 R. C. MELDRUM, No. 14 South Meridian St., Indianapolis, Ind.
 W. W. CHANDLER, Cor. Randolph and La Salle Sts., Chicago, Ill.
 N. STEVENS, No. 49 Olive Street, St. Louis, Mo.
 S. D. THATCHER, No. 239 North High St., Columbus, O.

RATES BETWEEN NEW YORK AND

If 1st CLASS, per 100 lbs., \$ 2.20 | If 2d CLASS per 100 lbs., \$ | If 3d class, per 100 lbs., \$ | If 4th CLASS, per 100 lbs., \$

SPECIAL RATES

This Receipt to be presented without alteration or erasure.

Received, New York, April 26 1865, of John A. Buffum

the following packages, (contents unknown,) in apparent good order:

MARKS.

Transaction Date: 4/26/1865, Rate Paid: 8/1/1864
 This "Fast Freight Line" transport receipt, is paying for the receipt of the shipment.

To be transported by the Union Transportation and Insurance Company, and the Steamboats, Railroad Companies and Forwarding Lines, with which it connects, to

within 7 days, (Sundays excepted,) Subject to a forfeiture of Five Cents per one hundred pounds for every day beyond the time specified.

UPON THE FOLLOWING CONDITIONS:

That the said Union Transportation and Insurance Company, and the Steamboats, Railroad Companies and Forwarding Lines with which it connects, and which receive said property, shall not be liable for leakage of Oils or any kind of Liquids, breakage of any kind of Glass, Earthen or Queensware, the injury or breakage of Looking Glasses, Glass Show Cases, Picture Frames, Carboys of Acid, or articles packed in Glass, Stoves and Stove Furniture, Castings, Hollow Ware, Machinery, Carriages, Furniture, Musical Instruments of any kind, Packages of Eggs, or for rust of Iron, and of Iron articles, nor for injury to the hidden contents of packages, nor for loss in weight or otherwise, of Grain and Coffee in Bags, or Rice in Tierces, for loss or damage to any article carried from the effects of heat or cold, by wet, dirt, fire, or loss of weight, or for condition of baling, on Hay, Hemp or Cotton; nor for the loss of Nuts in Bags, or of Lemons or Oranges in Boxes, unless covered with canvas; nor for loss or damage of any kind on any article whose bulk requires it to be carried on open Cars; nor for damage to perishable property of any kind, occasioned by delays from any cause or by changes of weather; nor for loss or damage on any article or property whatever, by fire or other casualty while in transit or while in depots or places of transshipment, or at Depots or Landings at point of delivery; nor for loss or damage by fire, collision, or the dangers of Navigation while on Seas, Rivers, Lakes, or Canals. All goods or property under this Bill of Lading will be subject, at its owner's cost to necessary cooperation or baling, and is to be transported to the depots of the Companies or landings of the Steamboats or Forwarding Lines at the point receipted to, for delivery.

IT IS FURTHER AGREED that the Union Transportation and Insurance Company, and the Steamboats, Railroads and Forwarding Lines, with which it connects, shall not be held accountable for any damage or deficiency in packages after the same shall have been receipted for in good order by consignees, or their Agents at or by the next Carrier beyond the point to which this Bill of Lading contracts. Consignees are to pay freight at rate above mentioned and charges upon the goods or merchandise in lots or parts of lots as they may be delivered to them, and upon the weight as ascertained by the Company's scales. The goods transported shall be subject to a lien, and may also be retained for all arrearages of Freight due on other goods by the same Consignee or Owners.

IT IS FURTHER STIPULATED AND AGREED, that in case of any loss, detriment or damage done to or sustained by, any of the property herein receipted for during such transportation, whereby any legal liability or responsibility shall or may be incurred, that Company alone shall be held answerable therefor, in whose actual custody the same may be at the time of the happening of such loss, detriment or damage, and the Carrier so liable shall have the full benefit of any insurance that may have been effected upon or on account of said goods.

AND IT IS FURTHER AGREED, that the amount of the loss or damage so accruing, so far as it shall fall upon the Carriers above described, shall be computed at the value or cost of the said goods or property at the place and time of shipment under this Bill of Lading.

THIS CONTRACT is executed and accomplished, and the liability of the Companies as Common Carriers thereunder, terminates on the arrival of the goods or property at the station, or depot of delivery, (and the Companies will be liable as ware-house-men only thereafter), and unless removed by the Consignee from the station or depots of delivery within 24 hours of their said arrival, they may be removed and stored by the Companies at the owner's expense and risk.

NOTICE.—In accepting this Bill of Lading, the Shipper or other Agent of the owner of the property carried, expressly accepts and agrees to all its stipulations, exceptions and conditions.

Agent.

f the Boston & Providence Railroad, for the month ending Oct 31 1865

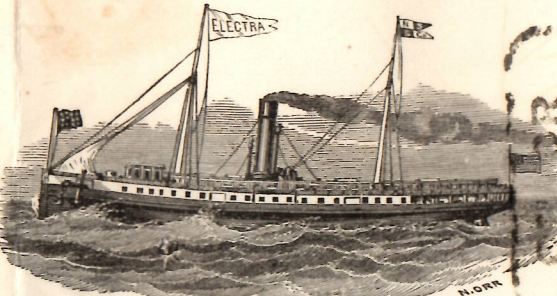
We, the subscribers, severally acknowledge to have received the amount set against our names.

Days Employed	Per Diem Allowance	Per Annum Allowance	TOTAL AMOUNT.		We, the subscribers, severally acknowledge to have received the amount set against our names.
			DOLLS.	CENTS.	
30 1/2	2 00		83	03	W W Hamble
26	1 75		61	00	Michael Coughlin
30 1/2	1 75		43	85	Timothy Perry
10 3/4	1 75		53	39	Thomas L. Leman
8 1/4	1 75		18	81	Thomas L. Leman
30 1/2	1 75		14	44	James L. Leman
30 1/2	2 00		61	00	James L. Leman
30 1/2	1 80		54	90	John L. Leman
26 3/4	1 75		46	81	John L. Leman
16 1/2	1 78		28	87	Michael L. Leman
30 1/2	1 75		53	39	James L. Leman
29 1/2	1 65		49	67	James L. Leman
3	1 75		5	25	James L. Leman
6 1/2	1 75		11	37	John L. Leman
11 1/2	2 63	1 75	2	63	John L. Leman
1 1/2	1 75		2	63	James L. Leman
1 1/2	1 75		1	75	William L. Leman
1 1/2	1 75		2	63	Wm L. Leman
1 1/2	1 75		2	63	Patrick L. Leman
3	1 75		5	25	Patrick L. Leman
3	1 75		5	25	Louis L. Leman
1 1/2	1 75		2	63	Michael L. Leman
29	2 00		58	00	Andrew L. Leman
30 1/2	1 75		53	37	Andrew L. Leman
30 1/2	1 75		53	37	James L. Leman
30 1/2	1 75		53	37	Michael L. Leman
29	1 75		53	37	Thomas L. Leman
1 1/2	1 75		2	63	James L. Leman
29	1 75		50	75	Michael L. Leman
3 1/4	1 75		1	31	Charles L. Leman
30	2 00		60	00	Michael L. Leman
28 1/2	1 75		49	88	John L. Leman
30	1 75		52	50	Patrick L. Leman
15	1 75		26	25	James L. Leman
30	1 75		52	50	Michael L. Leman
8	1 75		14	10	Patrick L. Leman
29	1 75		50	75	John L. Leman
28	1 75		49	00	Thomas L. Leman
29	1 75		50	75	Patrick L. Leman
			\$1393.52		
			16	00	Louis L. Leman
			16	00	James L. Leman
			22	00	John L. Leman
			\$1393.52		

Paul. G. L.


Mayman

Transaction Date: 8/22/1865, Rate Paid: 8/1/1864
This taxed receipt is for cargo delivered on one of the Neptune Line of Screw Steamers. This particular ship moved cargo between Providence RI and New York City. Screw Steamers are simply steam powered ships with one or more propellers or screws.



MARKS AND NUMBERS.

142 a1
Prov



THE NEPTUNE LINE OF SCREW STEAMERS
BETWEEN
NEW-YORK & PROVIDENCE.

B. GARDINER, AGENT,
Fox Point, Providence.

ISAAC ODELL, AGENT,
Pier 27 North River, New-York.

Received from *Wm M. Taber* in
apparent good order, marked and numbered as in the margin, contents and weight unknown,

Thirty three Bales Cotton

which are to be delivered by the Steamers of the Company, at the Company's wharf in Providence, (dangers of the seas, pirates, war risks, fire on board or on shore, accidents to machinery and boilers, collision, leakage, rust and frost excepted,) with liberty to tow and assist vessels in all situations, and to sail with or without pilots, unto *W. D. March*

or assigns, he or they paying freight and charges therefor

Not responsible for contents of boot and shoe cases, unless the cases are strapped with iron or wood. Leakage of liquors at owners' risk. No damage allowed unless claimed before the goods leave the Company's wharf. No package, if lost, damaged or stolen, to be deemed of greater value than Two Hundred Dollars, unless specifically receipted for at a greater valuation.

New-York *Aug 22* 1865 *John M. Russell* for the Company.

Transaction Date: 4/28/1865, Rate Paid: 8/1/1864
This very ornate receipt from Warren & Co. Passage and Exchange Office was for the sum of \$18. Note that the exchange rate of £2.50 is shown in the upper left.

Warren & Co. dispatches a Packet for Liverpool as per Special Advertisement.
N.B. Communications by mail, if containing a postage stamp for the answer, will receive prompt attention. (address in full.)

£2.50 **WARREN & Co.** \$ 18.00

Passage and Exchange Office,
BOSTON, April 28 1865 No 99 State St. No 11378 A

Received of *Mary J O Kane*
Eg Steer Dollars for a
DRAFT, bearing same date and number as this Receipt, in favor of
Daniel Sheib and for payment of which, on
presentation, we hold ourselves responsible.

WARREN & Co.

Keep this in AMERICA.

Reck Rose


SHIP.	TONS.	SHIP.	TONS.	SHIP.	TONS.	SHIP.	TONS.
HARRY WARREN, (NEW)	1000.	AUTOGRAT, (NEW)	1200.	LOTTIE WARREN, (NEW)	1000.	GEO. H. WARREN, (NEW)	1000.
MARY WARREN, (NEW)	1000.	COLUMBUS, (NEW)	1200.	FRED WARREN, (NEW)	1000.	LADY DUFFERIN, (NEW)	1000.

Transaction Date: 9/28/1864, Rate Paid: 8/1/1864
This receipt is not a typical receipt nor is it a type often saved. This artifact is a \$400 receipt paid by H. M. Johnson who is most likely very wealthy. During the Civil War, a person can pay a bounty to replace a person conscripted into the Union Army. A gentleman, Elisha Hart, accepted the bounty to take the place of Mr. Johnson to fight in the Union Army.


\$400

Recd Guilford 28th Sept 1864
of H. M. Johnson Four Hundred
Dollars to be used in obtaining Volunteers
& Substitutes for Guilford as agent
for the Enrolled Men of said
Town

Elisha Hart



Transaction Date: 8/18/1865, Rate Paid: 8/1/1864
This Boston and Providence Railroad receipt clearly shows what is required to mark the cargo. Below is a scan of the reverse which has the rules and regulations required to use their rail service to ship goods.



Boston and Providence Railroad Corporation.
NEW YORK, PROVIDENCE, AND BOSTON RAILROAD CORPORATIONS.
Owners of Steamboats running between New York and Groton in connection with the New York, Providence, and Boston Railroad Company.

Calkins & Goodwin, Printers, 135 Washington Street.

Marks and Numbers.

CNH
+ D.T.
4943 @ 4954

Boston, Aug 18 1865

Received from **LAWRENCE & CO.,**

Twelve (12) CASES } MERCHANDISE.
Boxes

Marked and numbered as above, to be transported by the Boston and Providence Railroad Company to Providence; and thence by the New York, Providence, and Boston Railroad Company to Groton; and thence to New York by the Owners of Steamboats running between New York and Groton in connection with the New York, Providence and Boston Railroad Company. To be delivered to the said Companies in manner following, to wit:

By the said Boston and Providence Railroad Company at Providence, to the Agent of said New York, Providence, and Boston Railroad Company; by the said New York, Providence, and Boston Railroad Company, at Groton, to the Agents of the said Owners of Steamboats running between New York and Groton in connection with the New York, Providence, and Boston Railroad Company; and by the said Owners of Steamboats running between New York and Groton in connection with the New York, Providence, and Boston Railroad Company, at the city of New York, to *Jaen* on payment of Freight therefor—in like good order and condition as when received by them respectively, danger of the seas, of fire, water, breakage, leakage, and all other accidents excepted, and no package whatever, if lost, injured, or stolen, to be deemed of greater value than Two Hundred Dollars, unless specifically receipted for at a greater valuation.

And in case of any loss, detriment, or damage done to, or sustained by any of the property herein receipted for, during such transportation, whereby any legal liability or responsibility shall or may be incurred, that Company shall alone be held answerable therefor, in whose actual custody the same may be at the time of the happening of such loss, detriment, or damage.

The following Rules and Regulations have been adopted by the several Railroad Corporations, in regard to Freight.

ALL articles of Freight must be plainly and distinctly marked, or they will not be received by the Company; and when designed to be forwarded, after transportation on the Railroad, a written order must be given, with the particular line of boats or teams marked on the goods, if any such be preferred or desired. The Company will not hold itself liable for the safe carriage or custody of any articles of Freight, unless receipted for by an authorized Agent, and no Agent of the Company is authorized to receive, or agree to transport, any Freight which is not thus receipted for. Duplicate Receipts, in the form prescribed by each Company, ready for signing, must accompany the delivery of any Freight to that Company. No responsibility will be admitted, under any circumstances, to a greater amount upon any single article of Freight than \$200, unless upon notice given of such amount, and a special agreement thereof. Specie, Draft, Bank Bills, and other articles of great intrinsic or representative value, will only be taken upon a representation of their value, and by special agreement assented to by the Superintendent. The Company will not hold themselves liable at all for any injury to any articles of Freight, during the course of transportation, arising from the weather or accidental delays. Nor will they guarantee any special dispatch in the transportation of such articles, unless made the subject of express stipulation. Nor will they hold themselves liable, as COMMON CARRIERS, for such articles, after their arrival at their place of destination and unloading in the Company's Warehouses, or Depots. Machinery, Furniture, Stoves, and Castings, Mineral Acids, all Liquids, put up in glass or earthen ware, Unpacked Fruit, and Live Animals, will only be taken at the owner's risk of fracture or injury during the course of transportation, loading and unloading, unless specially agreed to the contrary. Gunpowder, Friction Matches, and like combustibles, will not be received on any terms; and all persons procuring the reception of such Freight by fraud or concealment, will be held responsible for any damage which may arise from it, while in the custody of the Company. All articles of Freight arriving at their place of destination must be taken away within twenty-four hours after being unloading from the Cars,—the Company reserving the right of charging storage on the same, or placing the same in store at the risk and expense of the owner, if they see fit, after the lapse of that time.

Telegraph – these were assigned to telegraph dispatches. A \$10 penalty was assessed if there was no stamp.

Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Charge for first 10 words up to 20	\$.01
Over 20	\$.03
Beginning 8/1/1864:	
Tax rescinded	

Transaction Date: 7/14/1863, Rate Paid: 10/1/1862
This 1863 printed dispatch form from the American Telegraph Company contains a message sent from Millbury, Mass. This is stamped with a \$.03 Telegraph part perforated properly paying the \$.03 tax. This is an Early Matching Usage.

EMU

No. _____
Time _____

AMERICAN TELEGRAPH COMPANY.

TERMS AND CONDITIONS ON WHICH THIS AND ALL MESSAGES ARE RECEIVED BY THIS COMPANY FOR TRANSMISSION.
In order to guard against errors or delays in the transmission or delivery of messages, every message of importance ought to be REPEATED by being sent back from the station at which it is to be received to the station from which it is originally sent. Half the usual price for transmission will be charged for repeating the message, and while this Company will, as heretofore, use every precaution to ensure correctness, it will not be responsible for errors or delays in the transmission or delivery of repeated messages beyond FIFTY dollars, unless a special agreement for insurance be made and paid for at the time of sending the message, and the amount of risk specified on this agreement; nor is the Company to be responsible for any error or delay in the transmission or delivery or non-delivery of any unrepeated message BEYOND FIVE DOLLARS, unless in like manner specially insured and amount of risk paid for at the time. No liability is assumed for any error or neglect by any other Company over whose lines this message may be sent to reach its destination. No liability for any errors in cipher messages.

CAMBRIDGE LIVINGSTON, Sec'y. 145 BROADWAY, N. Y. E. S. SANFORD, Pres't.

Millbury July 14 1863

Send the following Message—subject to the above Conditions:

To *Samuel Shaw*
GIVE ADDRESS IN FULL.

Is Mr Stovell in Providence
and if so how long will he stay
R. Briggs

Words *13* *pd 39*

Operator's Check, _____

Please write your Address under the Signature.

Warehouse Receipt - Taxed from 1862 - 1866

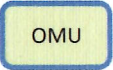
Rate Paid: \$.25/Any value

Warehouse Receipt – This is a receipt for any property held in storage in any warehouse or yard. The fine for omission was \$100 for each offense.

Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Any value	\$.25
Beginning 8/1/1864:	
Value up to \$500	\$.10
Over \$500 to \$1,000	\$.20
Each add'l \$1,000	\$.10
Value not ascertained	\$.25
Beginning 8/1/1866:	
Tax rescinded	

Transaction Date: 12/15/1862, Rate Paid: 10/1/1862

This Warehouse Receipt is for storage of flour at Store #4 on Bridge St. The company name is Bridge Street Stores. This OMU imperforate stamp pays the correct \$.25 tax.



Summary:

This extensive effort to raise funds to pay for the immense costs of the Civil War saw the printing of 1,479,580,795 revenue stamps with a value of \$97, 826,776.29. Using taxes as a method of revenue generation became ever more popular and is now a part of the fabric of America. The total revenue received from the stamps in this exhibit is \$303.36. This helped pay for munitions, horses, food and many varied and sundry items to maintain a war footing until the war was over and then continue to pay down the debt.

The cost of a Springfield 1861 rifle in 1862 was \$20. A Union private was paid \$15 per month. The money raised for this exhibit would pay for a patrol of 6 privates, all armed with Springfield rifles along with ammunition and rations for a month. Revenue stamps became an integral part funding the war and paying down the resulting debt. Could the war have been won without revenue stamps? A question for the scholars...

LET THE TAXING CONTINUE...

Transaction Date: 6/30/1883, Rate Paid 8/1/1864

This check is one of the few existing that is dated on the *last day that taxes were collected* based on the Revenue Act of 1862. All other taxes ended on September 30th, 1872 EXCEPT for checks.

